No. 751. COMMISSIONER OF INTERNAL REVENUE *v.* COLLINS. On certificate from the Circuit Court of Appeals for the Ninth Circuit. February 25, 1946. *Per Curiam:* It appearing that the Commissioner of Internal Revenue has dismissed his petition for review in the Circuit Court of Appeals for the Ninth Circuit, the certificate is dismissed as moot. *Solicitor General McGrath* for petitioner. *Joseph D. Brady* for respondent. Reported below: 153 F. 2d 1022.